

Finance and Administration Cabinet STANDARD PROCEDURE	Page 1 of 2
ISSUED BY: Department of Revenue – Tax Administration	
EFFECTIVE DATE:	
PROCEDURE: 6.11.6 (formerly KRC 11.8)	
SUBJECT: Journal Vouchers	
Distribution Code(s): A, B, C, D	Contact: Division of Operations, Director (502) 564-7868 Station #22

I. INTRODUCTION

An on-line journal voucher system has been developed to facilitate timely and accurate changes to Department of Revenue accounts. All changes to tax accounts will be executed in a uniform manner, using this system. Journal vouchers involving changes to accounts from other agencies, general fund, or special funds will be manually prepared using Revenue form 21A516 (Journal Voucher).

II. PROCEDURE

The following procedures will be used to determine whether a journal voucher is completed on-line or manually and the approval hierarchy:

A. Complete the journal voucher on-line in the following situations:

1. When moving money from one account number to another account number. The account number(s) can be either active or inactive)
2. When moving money from one type tax to another type tax. This will frequently require the cooperation and participation of two (2) taxing sections).
3. When moving money from one tax period to another tax period.
4. When moving money from one account number to another account number, in order to offset a liability.
5. When moving a declaration payment to an un-validated return.
6. When correcting the account name, social security number, tax period, or validating number.
7. When transferring a return from a duplicate account to the actual account.
8. When changing accounts involving other agencies, including one-sided JV's.

B. Complete the Journal Voucher manually in the following situations:

1. When changing accounts for any reason other than referenced in the previous section.
2. When changing accounts involving special funds.
3. When correcting a receipt account where the original receipt account was posted incorrectly.

Finance and Administration Cabinet STANDARD PROCEDURE	Page 2 of 2
ISSUED BY: Department of Revenue -	
EFFECTIVE DATE:	
PROCEDURE # 6.5.2 (formerly KRC 5.7)	
SUBJECT: User Access to Department of Revenue Computer Information and Resources	

4. When correcting an error to an account with an entry that was originally posted "out of range".

C. On-line Journal Vouchers:

1. Both debiting and crediting parties should have a thorough understanding of the accounts being changed and why. Examiners or auditors who discover a need for a journal voucher should communicate with the taxing area required to initiate the process.
2. Initiation of the on-line journal voucher begins with the debiting party.

D. Manual Journal Vouchers:

1. The initiating party must send the prepared manual journal voucher to the appropriate approver(s) for review and signature.
2. The final approver sends the journal voucher to the Accounts Section, Division of Operation, to enter the information.

E. Journal Voucher Approval Hierarchy:

Approval must be obtained for both on-line and manual journal vouchers based upon dollar amount. Approvers must check the journal voucher system daily for new additions. The approval hierarchy is as follows:

\$50,000 and less	Section Supervisor
\$50,000 - \$100,000	Branch Manager
\$100,000 – \$150,000	Assistant Director
\$150,000 and above	Director, Deputy Commissioner, Commissioner, Cabinet Secretary

F. FORMS

7. Forms – 6.11.6/a – (Revenue Form 21A516 – Journal Voucher)

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES"

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